

information or data which is unknown at the time of making the corrected claim or certification within 30 days or within any extension of that 30-day period as CBP may permit in order for the person to obtain the information or data.

(d) *Tender of actual loss of duties.* A U.S. importer who makes a corrected claim must tender any actual loss of duties at the time of making the corrected claim, or within 30 days thereafter, or within any extension of that 30-day period as CBP may allow in order for the importer to obtain the information or data necessary to calculate the duties owed.

GOODS RETURNED AFTER REPAIR OR  
ALTERATION

**§ 10.934 Goods re-entered after repair or alteration in Peru.**

(a) *General.* This section sets forth the rules which apply for purposes of obtaining duty-free treatment on goods returned after repair or alteration in Peru as provided for in subheadings 9802.00.40 and 9802.00.50, HTSUS. Goods returned after having been repaired or altered in Peru, whether or not pursuant to a warranty, are eligible for duty-free treatment, provided that the requirements of this section are met. For purposes of this section, “repairs or alterations” means restoration, addition, renovation, re-dyeing, cleaning, re-sterilizing, or other treatment that does not destroy the essential characteristics of, or create a new or commercially different good from, the good exported from the United States.

(b) *Goods not eligible for duty-free treatment after repair or alteration.* The duty-free treatment referred to in paragraph (a) of this section will not apply to goods which, in their condition as exported from the United States to Peru, are incomplete for their intended use and for which the processing operation performed in Peru constitutes an operation that is performed as a matter of course in the preparation or manufacture of finished goods.

(c) *Documentation.* The provisions of paragraphs (a), (b), and (c) of § 10.8 of this part, relating to the documentary requirements for goods entered under

subheading 9802.00.40 or 9802.00.50, HTSUS, will apply in connection with the entry of goods which are returned from Peru after having been exported for repairs or alterations and which are claimed to be duty free.

**Subpart R—United States-Korea  
Free Trade Agreement**

SOURCE: 77 FR 15948, Mar. 19, 2012, unless otherwise noted.

GENERAL PROVISIONS

**§ 10.1001 Scope.**

This subpart implements the duty preference and related customs provisions applicable to imported and exported goods under the United States-Korea Free Trade Agreement (the UKFTA) signed on June 30, 2007, and under the United States-Korea Free Trade Agreement Implementation Act (the Act; Pub. L. 112–41, 125 Stat. 428 (19 U.S.C. 3805 note)). Except as otherwise specified in this subpart, the procedures and other requirements set forth in this subpart are in addition to the customs procedures and requirements of general application contained elsewhere in this chapter. Additional provisions implementing certain aspects of the UKFTA and the Act are contained in parts 24, 162, and 163 of this chapter.

**§ 10.1002 General definitions.**

As used in this subpart, the following terms will have the meanings indicated unless either the context in which they are used requires a different meaning or a different definition is prescribed for a particular section of this subpart:

(a) *Claim for preferential tariff treatment.* “*Claim for preferential tariff treatment*” means a claim that a good is entitled to the duty rate applicable under the UKFTA to an originating good and to an exemption from the merchandise processing fee;

(b) *Claim of origin.* “*Claim of origin*” means a claim that a textile or apparel good is an originating good or satisfies the non-preferential rules of origin of a Party;

(c) *Customs duty.* “*Customs duty*” includes any customs or import duty and